

Pupil Transportation

Department of Education & Early Development – Program 8

I. PROGRAM OBJECTIVES

Authorized under AS 14.09, these funds are provided for the purpose of pupil transportation throughout the State.

II. PROGRAM PROCEDURES

The Department provides funds to public school districts pursuant to AS 14.09 and 4 AAC 27.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED OR UNALLOWED

Compliance Requirement

Funds may be expended for the administration and operation of the district's pupil transportation programs within the limitations of the district's guidelines and those in 4 AAC 27.

Suggested Audit Procedure

- Test transactions to determine whether expenditures are necessary and reasonable for the performance, administration of the program and authorized or not prohibited under 4 AAC 27 and district policy or transportation contract.

B. ELIGIBILITY

Compliance Requirement

Each school district in Alaska operating an approved pupil transportation program is eligible to receive funds in accordance with 4 AAC 27.

Suggested Audit Procedure

- There are no special suggested audit procedures.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

D. REPORTING REQUIREMENTS

Compliance Requirement

Public school districts operating pupil transportation programs are required to submit monthly School Transportation Reports, Form SF 05-96-010, to the Department of Education & Early Development. Furthermore, at the end of

each fiscal year they are required to submit a Statement of Operations detailing the expenditures incurred for the operation of District operated Pupil Transportation Programs. Commercial contractors must also submit a Statement of Operations annually to the Department through the school district.

Suggested Audit Procedures

- Review procedures for preparing reports to evaluate adequacy;
- Review a sampling of reports for completeness of submission;
- Trace data to the supporting documentation; and
- Evaluate adjustments for propriety.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

As per 4 AAC 27.055(b), certain documents shall be retained for at least three years following the close of the school year to which they relate.

Suggested Audit Procedures

- By observation and/or discussion, verify that required documents have been retained as required;
- Review a sampling of the following reports for the fiscal year being reviewed to verify existence of the documents:
 1. Bus Time and Mileage Schedules, Form 115-137-18, with addendum Route Maps for each bus route. **Schedules and Maps may be retained from year to year. A new schedule and map will be submitted for any route that undergoes changes.**
 2. Contractor documents if applicable, including certificates of insurance, School Bus Inspection Reports, Alaska Business License, and certification of Alaska School Bus Driver Permits
 3. Accident reports on Alaska Department of Public Safety forms
- Review and evaluate policies and procedures for obtaining and retaining documentation as required in 4 AAC 27.055(b).

Compliance Requirement

All contracts for pupil transportation must be based on the competitive proposal process specified in 4 AAC 27.085.

Suggested Audit Procedure

- Review procurement documents to determine compliance with the competitive process as defined in 4 AAC 27.085.

Modified 5/02